



STATE OF UTAH

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

EXAMPLES

Self-Review – Employee Services

Examples of the Taxable Status of Commonly Consumed Items by Employee Services Companies

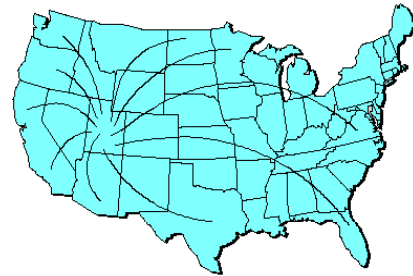
Please be aware that this list is NOT all-inclusive, nor is it intended to be. These lists are intended to provide you with general guidelines regarding the taxability of your purchases. If you have a question regarding a specific item not on the lists, please contact the Tax Commission [at one of the numbers listed on the cover letter](#), and we will be happy to discuss it with you.

Taxable Purchases or Leases

Office equipment and supplies
Canned software/maintenance agreements/licenses
Computer hardware
Computer maintenance agreements and repairs
Furniture and fixtures
*Handling charges (shipping and handling)
**Internet purchases of tangible personal property
Publications, newsletters and magazines
Cleaning supplies
Telephone equipment
All other tangible personal property you purchased and used or consumed.

Nontaxable Purchases

Advertising fees:
 Newspaper, magazine, TV & radio
Janitorial services
Legal services
Membership dues
Newspaper subscription
Repairs to building (real property)
Actual shipping or freight charge by common carrier



*After July 1, 2005 all separately stated delivery charges, including shipping and handling charges, will not be subject to tax.

**Internet purchases are treated the same for sales and use tax purposes as any other out-of-state purchase (i.e. catalog purchases from out-of-state) and the accrual and remittance of the use tax to the Tax Commission is required if the vendor does not collect the tax.